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2.1 - Land and buildings (self-used)

In accordance with IAS 16, this item includes land and buildings used for own activities.
Land and buildings (self-used) are measured applying the cost model set out by IAS 16.
The cost of the self-used property comprises purchase price and any directly attributable expenditure. The depreciation of land and buildings (self-used) are measured at cost less any accumulated depreciation and impairment losses.
Finance leases of land and buildings are accounted for in conformity with IAS 17 and require that the overall cost
